



UNITED STATES PATENT AND TRADEMARK OFFICE

Title: Intranasal Delivery System
Applicant: Steven J. Penner and Randal W. Sebring
Application Number: 10/089,224
Filing Date: March 27, 2002
Group Art Unit: 3763
Examiner Name: Manuel Mendez
Attorney Docket Number: HeskaUSNP
Assignee: Heska Corporation

LETTER OF TRANSMITTAL

Mail Stop Amendment
Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed June 22, 2004, please find the following documents:

1. a Second Preliminary Amendment (4 pages);
2. a Response to Restriction Requirement (3 pages);
3. this Letter of Transmittal (2 pages);
4. Certificates of Express Mailing for each document; and
5. a Postcard Receipt for return to the undersigned.

Please enter the enclosed documents in the above-identified patent application and return the enclosed postcard receipt.

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JUL 22 2004
TECHNOLOGY CENTER 10370

I have this 15 day of July, 2004, either myself personally, or through my direction of staff at this office, deposited all of the items listed in this Letter of Transmittal with the United States Postal Service as Express Mail, postage prepaid, in an envelope addressed to:

Mail Stop PCT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Direct all correspondence to:

**CR MILES, P.C.
204 Walnut Street, Suite J
Fort Collins, CO 80524**

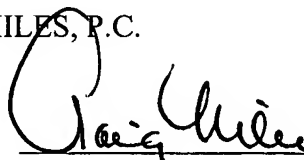
USPTO Customer No.: 39208

Dated this 15 day of July, 2004.

Respectfully Submitted,

CR MILES, P.C.

By:



Craig R. Miles
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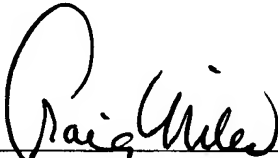
CERTIFICATE OF EXPRESS MAILING

I, Craig R. Miles, hereby certify to the truth of the following items:

1. I am an employee of CR MILES, P.C., 204 Walnut Street, Suite J, Fort Collins, CO 80524.
2. I have this day deposited the attached firm Letter of Transmittal (2 pages) with the United States Postal Service as "Express Mail" for mailing to:

Mail Stop Amendment
Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dated this 15 day of July, 2004.



Craig R. Miles

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